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August 13, 2003

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
Commonwealth of Massachusetts
One South Station, Second Floor
Boston, MA 02110

Re: D.T.E. 03-63 – E911 Interim Surcharge

Dear Ms. Cottrell:

Enclosed for filing in the above-captioned matter is Verizon Massachusetts' ("Verizon MA") proposed Request for Proposal ("RFP") for an independent audit of its accounting plan for residential directory assistance revenues and Enhanced 911 and Disability access service costs. This RFP is filed in compliance with the Department's July 14, 2003, in Phase I of this proceeding. The enclosed RFP is similar to the Company's prior RFP on this subject, which was approved by the Department in April 1998.

I have also included a preliminary list of audit and/or consulting firms designated by Verizon MA to receive the RFP once it is finalized. Verizon MA reserves the right to amend that preliminary list, as appropriate.

Thank you for your assistance in this matter.

Very truly yours,

Barbara Anne Sousa

Enclosure

cc: Joan Foster-Evans, Esq., Hearing Officer (2)
Michael Isenberg, Esq., Director – Telecommunications Division
Attached D.T.E. 03-63 Service List